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**CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana**

**SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2008**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/14/09

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2008

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CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHOOL ACTIVITY FUND
AGREED-UPON PROCEDURE REPORT
FOR THE YEAR ENDED JUNE 30, 2008

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THE ROBINETTE FIRM
A Professional Accounting Corporation
99A Lakeshore Drive
Monroe, LA 71203
(318) 342-8000
Fax: (318) 342-8001

INDEPENDENT ACCOUNTANTS' REPORT

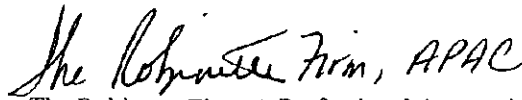
TO THE BOARD OF DIRECTORS
CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Caldwell Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Caldwell Parish School as of and for the year ended June 30, 2008. The school district management is responsible for the school accounting records. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the accounts to which they pertained are set forth in the accompanying Description of Procedures for Selected Records and Transactions, and our findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations, both of which are an integral part of this report.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the School Activity Fund. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.


The Robinette Firm, A Professional Accounting Corporation

Monroe, Louisiana
October 2, 2008

CALDWELL HIGH SCHOOL

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE I

CALDWELL HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for the one bank account.

Caldwell Bank & Trust \$86,981.12

- d. We determined the propriety of deposits in transit, if any.

There were three outstanding deposits in transit that were over 180 days old.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. We obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2008.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

One bank account was in existence at June 30, a public NOW account at Caldwell Bank & Trust.

4. The following outstanding checks were over 90 days old at June 30, 2008:

30942	10/19/2007	Justin Primm	\$12.54
31230	2/11/2008	Kisha Rockett	21.57
31247	2/15/2008	Angela Gullatt	66.80
31283	2/25/2008	Scott Phillips	50.00
31329	3/05/2008	Joe McCarty	8.58
31377	3/20/2008	Cash-change	400.00

With the exception of #30942, all of the above checks were voided subsequent to year-end.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 1

CALDWELL HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.
2. We obtained the football game schedule and pulled receipts for ticket sales for each home game. We performed steps a. through d. above on each of these receipts.
3. We obtained the baseball game schedule and pulled receipts for ticket sales for 5 home games. We performed steps a. through d. above on each of these receipts.

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. In addition, we selected 10 checks from the school's athletic fund. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.

**CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana**

SCHEDULE 1

CALDWELL HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

C. EXPENDITURES (Continued)

9. Bids obtained if applicable.
10. Expenditure is allowable under allocable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

CALDWELL HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Caldwell High School.

CASH

2008-1 The bank reconciliation included three deposits listed as outstanding that were over 180 days old. All reconciling items that do not clear in a timely fashion should be investigated immediately. These items should be investigated to determine why the cash was not deposited in the bank and the records adjusted accordingly.

CORRECTIVE ACTION PLAN: The bookkeeper will provide a copy of the bank reconciliation to the principal each month. The principal will review all items to be sure that they are handled in an appropriate manner.

Contact Person: Sherry Jones

REVENUES

A. None.

B. None.

C. None.

D. We noted 5 baseball receipts did not have documentation to indicate dual control over the receipts.

We recommend the school implement controls over receipts as follows:

2008-2 We selected 5 gate receipts for baseball. We noted all of the gate receipts selected had only one signature. The purpose of the gate receipt is to document dual control over receipts, therefore two persons should be involved in the collection and counting of funds and both should sign the count sheet to indicate their role in the collection.

CORRECTIVE ACTION PLAN: The athletic director and baseball coach have been instructed to insure dual control over ticket collection and documentation. If the bookkeeper finds that only one person has signed in the future, the principal is to be notified immediately so that it can be corrected properly.

Contact Person: Sherry Jones

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 2

CALDWELL HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. Invoices were not properly cancelled for 10 of 35 items selected for testing.
2. None.
3. Adequate evidence of receipt was not available for the following payments:

#31022	GTM	\$679.00
31484	Kayes	159.87
31442	LoCo	900.00
4. Payments listed in item 3 above were made without appropriate invoices.
5. Payments listed in item 3 above were made without proper documentation.
6. Check #31403 was not paid timely and a discount of \$26.58 was missed.
7. Check #31153 was posted as \$647.00; the actual check was for \$647.98.
8. Due to missing invoices listed in item 3 above, we were not able to ascertain expenditures were necessary and reasonable.
9. None.
10. Due to missing invoices listed in item 3 above, we were not able to ascertain expenditures were allowable.

CALDWELL HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES, Continued

We recommend the following changes:

- 2008-3** We noted three instances listed above where checks were paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: All teachers are informed of financial needs and documentation. Teachers who do not take care of business properly will be assisted to prevent problems in the future.

Contact Person: Sherry Jones

- 2008-4** Cancellation of invoices prevents duplicate payment. Ten invoices were noted which were not properly canceled. All invoices should be canceled to indicate payment.

CORRECTIVE ACTION PLAN: All invoices will be stamped "paid" as checks are written for payment.

Contact Person: Sherry Jones

- 2008-5** Invoices should be paid on a timely basis in order to take advantage of any applicable discounts.

CORRECTIVE ACTION PLAN: All invoices will be paid as quickly as verification can be made for receipt of merchandise. Teachers will be informed of procedures to obtain discounts.

Contact Person: Sherry Jones

- 2008-6** Posting to accounting records should be reviewed for accuracy to ensure accurate record-keeping.

CORRECTIVE ACTION PLAN: Posting to accounting records will be reviewed for accuracy.

Contact Person: Sherry Jones

CALDWELL JUNIOR HIGH SCHOOL

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 3

CALDWELL JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Citizen's Progressive Bank \$78,215.53

- d. We determined the propriety of deposits in transit, if any.

There were no outstanding deposits at June 30, 2008.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month bank statement.

2. There were no certificates of deposit at June 30, 2008.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327

4. The following outstanding checks over 90 days old were voided subsequent to June 30, 2008:

#6883	Stephan Morgan	\$ 14.00
7128	Jessica Harold	50.00
7484	Caldwell Parish School Board	160.00
7531	Zeagler Music	71.95

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 3

CALDWELL JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 3

CALDWELL JUNIOR HIGH SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

C. EXPENDITURES (Continued)

8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in the accompanying Summary of Findings, Observations and Recommendations.

CALDWELL JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of CALDWELL JUNIOR HIGH SCHOOL.

REVENUES

We noted the following exceptions in our tests of 15 receipts selected at random:

- A. One receipt was part of a deposit that was \$85 short of the total receipts.
- B. Five receipts were not deposited in a timely manner.
- C. None.
- D. None.

We recommend the school implement controls over receipts as follows:

- 2008-1** We noted one deposit of the 15 selected for testing which did not match the receipt log. Cash should be re-counted prior to receipt preparation. Teachers and sponsors should be instructed to obtain a receipt when turning money in to the office. The receipt should be signed by both the employee collecting and turning in the money and the school secretary.

CORRECTIVE ACTION PLAN: Teachers and sponsors will obtain a receipt when the money is turned in. The receipt will be signed by teacher and secretary.

Contact Person: Dianne Childress, Blaine Dauzat

- 2008-2** Teachers and sponsors should be instructed to turn in all money on a daily basis. Timely deposits prevent loss of funds and ensure timely record-keeping.

CORRECTIVE ACTION PLAN: We will reiterate to teachers and sponsors to turn money in on a daily basis.

Contact Person: Dianne Childress, Blaine Dauzat

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 4

CALDWELL JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. One invoice was not properly canceled.
2. None.
3. Evidence of receipt was not available for the following check:
#7446 Winnsboro Sports \$85.00
4. There was no invoice for the item listed in 3 above.
5. Proper documentation was not available for the checks listed in item 3 above.
6. None.
7. None.
8. None.
9. None.
10. Check # 7302 to Teresa Lane was a reimbursement for gasoline. This is not an allowable expenditure.

CALDWELL JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES, Continued

We recommend the following changes:

- 2008-3** Check #7302 was to reimburse an employee for gasoline. There is no provision for payment of gasoline reimbursement for employees. Payment for business miles should be made at the standard mileage rate. School board policy requires all travel to be paid through the central office. This policy should be followed by all school personnel.

CORRECTIVE ACTION PLAN: Travel sheets will be turned in to be paid through the central office.

Contact Person: Dianne Childress, Blaine Dauzat

- 2008-4** We noted one instance listed above where a check was paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

CORRECTIVE ACTION PLAN: Bills will be paid by invoice.

Contact Person: Dianne Childress, Blaine Dauzat

- 2008-5** Cancellation of invoices prevents duplicate payment. One invoice was noted which was not properly canceled. All invoices should be canceled to indicate payment.

CORRECTIVE ACTION PLAN: Invoices will be canceled and marked "paid" to prevent duplicate payment.

Contact Person: Dianne Childress, Blaine Dauzat

CALDWELL PRE-SCHOOL

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 5

CALDWELL PRE-SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the *balance per the bank* statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Caldwell Bank & Trust Co.	\$13,112.01
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- d. We determined the propriety of deposits in transit, if any.
- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.

2. We obtained a list of certificates of deposit as of June 30, 2008:

- a. There were no certificates of deposit at June 30, 2008.
- b. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 5

CALDWELL PRESCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

A. CASH AND CASH EQUIVALENTS (Continued)

4. We investigated any old outstanding checks.

There were no old outstanding checks at June 30, 2008.

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:

- a. We traced to the bank validated deposit slip.
- b. We determined if the deposits were made on a timely basis.
- c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

CALDWELL PRESCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

3. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 6, Summary of Findings, Observations and Recommendations.

CALDWELL PRESCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of CALDWELL PRESCHOOL.

CASH

2008-1 The bank reconciliation did not agree with the general ledger by \$2,456.66. The difference was a deposit made on June 20, 2008 and not recorded in the correct period in Quickbooks. We recommend month-end and year-end closing procedures include comparing the cash balance in the balance sheet with the bank reconciliation. Any differences should be investigated and resolved.

CORRECTIVE ACTION PLAN: In the future, I will make sure that any deposit that is made to our bank account is also recorded in Quickbooks at that time.

Contact Person: Monica Coates

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 6

CALDWELL PRESCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. Check #100102 to Coca-Cola was dated 11/08/07. The invoices were dated 8/13/07 and 9/10/07.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

2008-1 We noted one instance listed above where invoices were paid late. All invoices should be paid in a timely manner to avoid late charges and maintain accurate records.

CORRECTIVE ACTION PLAN: Greater attention will be taken to make sure that any invoice to our school is paid in a timely manner.

Contact Person: Monica Coates, Principal

COLUMBIA ELEMENTARY SCHOOL

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 7

COLUMBIA ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Citizen's Progressive Bank \$70,677.37
 - d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.
 - e. We examined all interfund transfers, if any.

There were no interfund transfers.
 - f. We supported the outstanding checks by comparing to the checks clearing in subsequent month bank statement.
2. We obtained a list of certificates of deposit for the year and:
 - a. There were no certificates of deposit at June 30, 2008.
 - b. We tested the reasonableness of interest income.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
4. There were no old outstanding checks on the bank reconciliation.

**CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana**

SCHEDULE 7

COLUMBIA ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

COLUMBIA ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 8, Summary of Findings, Observations and Recommendations.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 8

COLUMBIA ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

This section of the report summarizes *our findings, observations and recommendations* as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Columbia Elementary School.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

COLUMBIA ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. One invoice included the payment of sales tax of \$7.41.
9. None.
10. Five of the 25 expenditures tested were for faculty and holiday luncheons. This is not an appropriate use of public funds.

Our recommendations are as follows:

- 2008-1** One check was noted which included the payment of sales tax. Since the school is tax-exempt, this results in an unnecessary expenditure. Steps should be taken to avoid paying sales tax.

CORRECTIVE ACTION PLAN: Sales tax will not be paid in the future.

Contact Person: Jeffery W. Farrar

- 2008-2** Five of the expenditures selected were for faculty dinners paid for by public funds. These expenditures violate state spending laws. We recommend the school follow the school board policy manual and not pay for these events.

CORRECTIVE ACTION PLAN: Faculty meals will be paid by private donations.

Contact Person: Jeffery W. Farrar

GRAYSON ELEMENTARY SCHOOL

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 9

GRAYSON ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:
 - a. We verified the mathematical accuracy of the reconciliation.
 - b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
 - c. We compared the reconciled book balance to the general ledger for one bank account.

Homeland Federal Savings Bank	\$17,046.04
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 - d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.
 - e. We examined all interfund transfers, if any.

There were no interfund transfers.
 - f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month bank statement.
2. We obtained a list of certificates of deposit for the year:
 - a. There were no certificates of deposit at June 30, 2008.
 - b. We tested the reasonableness of interest income.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
4. There were no outstanding checks over 90 days old.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 9

GRAYSON ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

B. REVENUES

- I. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana**

SCHEDULE 9

GRAYSON ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 10, Summary of Findings, Observations and Recommendations.

GRAYSON ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Grayson Elementary School.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

SCHEDULE 10

GRAYSON ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

KELLY ELEMENTARY SCHOOL

KELLY ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Citizen's Progressive Bank \$26,193.08

- d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2008.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month bank statement.

2. We obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2008.
- b. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

4. There were no old, outstanding checks at June 30, 2008.

KELLY ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

KELLY ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 12, Summary of Findings, Observations and Recommendations.

KELLY ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Kelly Elementary School.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

KELLY ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008**

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

UNION CENTRAL ELEMENTARY SCHOOL

UNION CENTRAL ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2008 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Caldwell Bank & Trust	\$10,603.17
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- d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2008.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. There were no outstanding checks at June 30, 2008.

2. We obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2008.
- b. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327, cash was invested in a public NOW account and a money market account.

4. There were no outstanding checks over 90 days old.

UNION CENTRAL ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

B. REVENUES

1. We selected 15 receipts on a random basis and performed the following procedures:
 - a. We traced to the bank validated deposit slip.
 - b. We determined if the deposits were made on a timely basis.
 - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
 - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

UNION CENTRAL ELEMENTARY SCHOOL

**DESCRIPTION OF PROCEDURES
FOR SELECTED RECORDS AND TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2008**

C. EXPENDITURES

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 14, Summary of Findings, Observations and Recommendations.

UNION CENTRAL ELEMENTARY SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, description of procedures for records and transactions of Union Central Elementary.

REVENUES

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. One receipt was dated December 20, 2007, but was not deposited until January 7, 2008.
- C. None.
- D. None.

2008-1 All money should be deposited on a daily basis. Timely deposits prevent loss of funds and ensure timely record-keeping.

CORRECTIVE ACTION PLAN: Careful attention will be given to make sure that all monies are delivered to the bank on the same day they are received.

Contact Person: Nicki McCann, Amber Dannehl

UNION CENTRAL ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2008

EXPENDITURES

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. Check #7528 to Sam's Club included expenditures of \$968.06 for concessions; the charge was posted to office supplies.
8. None.
9. None.
10. None.

We recommend the following:

2008-2 Expenditures should be reviewed for posting accuracy to ensure accurate record-keeping.

CORRECTIVE ACTION PLAN: In the future, the postings will be separated and split into corresponding accounts on Quickbooks.

Contact Person: Nicki McCann

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

STATUS OF PRIOR FINDINGS

June 30, 2008

CALDWELL HIGH SCHOOL

Revenues

2007-1 Dual control over receipts
 Status: See finding 2008-2

2007-2 Late deposit of receipts
 Status: Resolved

Expenditures

None

CALDWELL JUNIOR HIGH

Revenues

2007-1 Controls over receipts
 Status: See 2008-1

2007-2 Timely deposits
 Status: See 2008-2

Expenditures

2007-3 Payment of sales tax
 Status: Resolved

2007-4 Inadequate supporting documentation
 Status: See 2008-4

2007-5 Cancellation of invoices
 Status: See 2008-5

CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

STATUS OF PRIOR FINDINGS

June 30, 2008

CALDWELL PRE-SCHOOL

Revenues

None

Expenditures

2007-1	Inadequate supporting documentation Status: Resolved
2007-2	Cancellation of invoices Status: Resolved

COLUMBIA ELEMENTARY

Cash

2007-1	Error on bank reconciliation Status: Resolved
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Revenues

2007-2	Dual control over vending sales Status: Resolved
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Expenditures

2007-3	Payment of sales tax Status: See finding 2008-1
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GRAYSON ELEMENTARY

Revenues

None

Expenditures

2007-1	Dual signatures Status: Resolved
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CALDWELL PARISH SCHOOL BOARD
Columbia, Louisiana

STATUS OF PRIOR FINDINGS

June 30, 2008

KELLY ELEMENTARY

Cash

None

Revenues

None

Expenditures

None

UNION CENTRAL ELEMENTARY

Cash

None

Revenues

None

Expenditures

None